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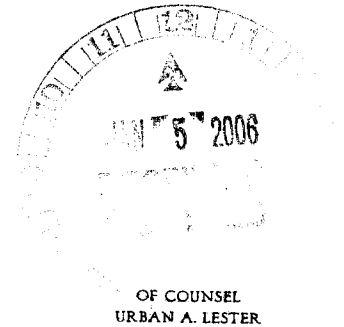
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)



January 4, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

19515-E
JAN 05 2006 3:09 PM
SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Full Release of Bills of Sale, dated as of December 23, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Bills of Sale previously filed with the Board under Recordation Numbers 19515 through 19515-D.

The names and addresses of the parties to the enclosed document are:

Seller: The David J. Joseph Company
300 Pike Street
Cincinnati, Ohio 45202

Buyer: M&T Credit Services, LLC
(successor to The First National Bank of Maryland)
One M&T Plaza
Buffalo, New York 14240

JUN 05 2005

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FULL RELEASE OF BILLS OF SALE

SURFACE TRANSPORTATION BOARD

THIS FULL RELEASE OF BILLS OF SALE (this "Full Release") is given as of this 23rd day of December, 2005, by THE DAVID J. JOSEPH COMPANY (formerly known as Joseph Transportation Services, Inc., formerly known as The David J. Joseph Company) (the "Seller") and M&T CREDIT SERVICES, LLC (successor-by-merger to M&T Credit Corporation, successor-in-interest to Manufacturers and Traders Trust Company, successor-by-merger to Allfirst Bank (f/k/a The First National Bank of Maryland)) (the "Buyer"), witnesseth:

WHEREAS, the Seller, as seller, and the Buyer, as buyer, entered into the following bills of sale: (1) Bill of Sale dated June 29, 1995 deposited with the Surface Transportation Board (the "STB") on July 5, 1995 under recordation number 19515, (2) Bill of Sale dated June 29, 1995 deposited with the STB on August 1, 1995 under recordation number 19515-A, (3) Bill of Sale dated August 18, 1995 deposited with the STB on August 23, 1995 under recordation number 19515-B, (4) Bill of Sale dated August 31, 1995 deposited with the STB on September 1, 1995 under recordation number 19515-C, and (5) Bill of Sale dated October 10, 1995 deposited with the STB on October 12, 1995 under recordation number 19515-D (collectively, the "Bills of Sale"), each relating to covered hopper railcars described in Appendices A attached thereto (collectively, the "Equipment").

WHEREAS, the Seller and the Buyer desire to fully release any interest in all of the Equipment created by or arising out of the Bills of Sale.

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto submit the following:

1. The Seller and the Buyer hereby fully release any interest in all of the Equipment created by or arising out of the Bills of Sale.

2. This Full Release shall be deposited with the STB so as to record the Seller's and the Buyer's full release of any interest in all of the Equipment constituted by the Bills of Sale.

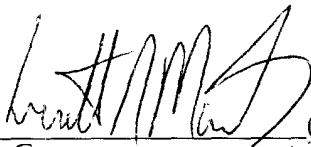
[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, the Seller and the Buyer have caused this Full Release to be duly executed under seal as of the date first above written.

WITNESS:

THE DAVID J. JOSEPH COMPANY

Angela D. Watts

By:  (SEAL)
Name: Everett D. Martin
Title: Asst. Secretary

M&T CREDIT SERVICES, LLC

By: _____ (SEAL)
Mohannad F. Jishi
Administrative Vice President

IN WITNESS WHEREOF, the Seller and the Buyer have caused this Full Release to be duly executed under seal as of the date first above written.

WITNESS:

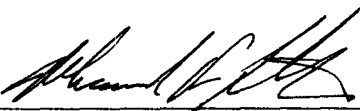
THE DAVID J. JOSEPH COMPANY

By: _____ (SEAL)

Name:

Title:

M&T CREDIT SERVICES, LLC

By:  (SEAL)

Mohannad E. Jishi

Administrative Vice President

STATE OF OHIO, CITY/COUNTY OF HAMILTON, TO WIT:

On this 28th day of December, 2005 before me personally appeared Everett N. Martin, to me personally known, who being by me duly sworn, says that s/he is the Asst. Secretary of THE DAVID J. JOSEPH COMPANY, that said instrument was signed on behalf of said corporation, by authority of its Board of Directors, and that s/he acknowledged that the execution of the foregoing instruments was the free act and deed of said corporation.

IN WITNESS WHEREOF I have set my hand and seal.

Angela Denise Watts
Notary Public

(SEAL)

My Commission Expires:

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.

STATE OF MARYLAND, CITY OF BALTIMORE, TO WIT:

On this ___ day of December, 2005 before me personally appeared Mohannad F. Jishi, to me personally known, who being by me duly sworn, says that he is the Administrative Vice President of M&T CREDIT SERVICES, LLC, that said instrument was signed on behalf of said limited liability company, by authority of its Board of Directors, and that he acknowledged that the execution of the foregoing instruments was the free act and deed of said limited liability company.

IN WITNESS WHEREOF I have set my hand and seal.

Notary Public

(SEAL)

My Commission Expires:

STATE OF _____, CITY/COUNTY OF _____, TO WIT:

On this ____ day of December, 2005 before me personally appeared _____, to me personally known, who being by me duly sworn, says that s/he is the _____ of THE DAVID J. JOSEPH COMPANY, that said instrument was signed on behalf of said corporation, by authority of its Board of Directors, and that s/he acknowledged that the execution of the foregoing instruments was the free act and deed of said corporation.

IN WITNESS WHEREOF I have set my hand and seal.

Notary Public

(SEAL)

My Commission Expires:

STATE OF MARYLAND, CITY OF BALTIMORE, TO WIT:

On this 22nd day of December, 2005 before me personally appeared Mohannad F. Jishi, to me personally known, who being by me duly sworn, says that he is the Administrative Vice President of M&T CREDIT SERVICES, LLC, that said instrument was signed on behalf of said limited liability company, by authority of its Board of Directors, and that he acknowledged that the execution of the foregoing instruments was the free act and deed of said limited liability company.

IN WITNESS WHEREOF I have set my hand and seal.



Notary Public

(SEAL)

My Commission Expires:

Diane Klasmeyer
Notary Public, A.A. Co., MD
My Commission Expires 7-14-08